EXHIBIT E

New York State Department of Environmental Conservation

Division of Materials Management, Region 9 270 Michigan Avenue, Buffalo, New York 14203-2915

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October 22, 2010

Mr. Steven Tait Sonwil Distribution Center, Inc. 100 Sonwil Drive Cheektowaga, New York 14225

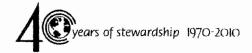
Dear Mr. Tait:

Use of Slag from Sonwil Distribution Center BUD No. 980-9-15

The Department has reviewed the Beneficial Use Determination (BUD) petition by Turnkey Environmental Restoration LLC, dated October 7, 2010. Turnkey has petitioned the Department requesting that the following uses of steel slag from the Sonwil Distribution Site at 315 Ship Canal Parkway in Buffalo, New York constitute beneficial uses of this material: asphalt aggregate, railroad ballast, road and parking lot base, anti-skid material, and Portland cement additive.

Based on the information submitted in the petition, the Department has determined that the proposed uses of Sonwil steel slag under the conditions stipulated below constitutes a beneficial use in accordance with 6 NYCRR Part 360 Subpart 1.15(d). The conditions are as follows:

- This determination only applies as long as the reclaimed steel slag does not significantly deviate in physical and/or chemical characteristics from that described in the petition. The slag shall be sampled and analyzed as follows:
 - a. In order to ensure a consistent quality of the processed steel slag, one composite sample shall be analyzed for each 10,000 tons of slag.
 - b. Each sample shall consist of random aliquots taken from the lower, middle, and upper sections of the stockpiled material. The grab samples will be homogenized by mixing equal volumes of each grab into the test sample container.
 - c. The samples shall be analyzed by a NYSDOT- approved (ELAP certified) analytical laboratory.



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The Department reserves the right to rescind or modify this BUD pursuant to 6 NYCRR 360-1.15(d)(4) at any time, should conditions warrant. In addition, this determination does not exempt Sonwil from any local, state or federal requirements.

Should you have any questions, please contact Ms. Efrat Scharf Forgette of my staff at (716) 851-7220.

Sincerely,

Mark J. Hans, P.E.

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Regional Materials Management Engineer

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cc: Mr. Raymond LaPort, TurnKey Environmental Restoration, Buffalo, New York Ms. Kathleen Prather, NYSDEC Albany (Code 7253)